

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

339B0254

HOUSE BILL NO. 1130

Introduced by: Representatives Cutler and Moore and Senator Paisley

1 FOR AN ACT ENTITLED, An Act to remove the property tax exemption provided to certain
2 congregate housing facilities.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-4-9.3 be amended to read as follows:

5 10-4-9.3. Property owned by any corporation, organization, or society and used primarily
6 for human health care and health care related purposes is exempt from taxation. ~~Such~~ The
7 corporation, organization, or society must be nonprofit and recognized as an exempt
8 organization under section 501(c)(3) of the United States Internal Revenue Code of 1954, as
9 amended, and in effect on January 1, 1986 1998, and may not have any of its assets available to
10 any private interest. ~~Such~~ The property may be a hospital, sanitarium, orphanage, mental health
11 center, or adjustment training center regulated under chapter 27A-5, asylum, home, resort,
12 ~~congregate housing or camp. Congregate housing is health care related if it is an assisted,~~
13 ~~independent group-living environment operated by a health care facility licensed under chapter~~
14 ~~34-12 which offers residential accommodations and supporting services primarily for persons at~~
15 ~~least sixty-two years of age or disabled as defined under chapter 10-6A. Supporting services~~
16 ~~must include the ability to provide health care and must include a food service which provides~~

1 ~~a balanced nutrition program.~~ Such health care facility must admit all persons for treatment
2 consistent with the facility's ability to provide medical services required by the patient until ~~such~~
3 the facility is filled to its ordinary capacity and must conform to all regulations of and permit
4 inspections by the South Dakota Department of Health.